

Exhibit 2

Exhibit 2
Documents Relied Upon
by Allan W. Kleidon

Legal Documents

- Second Amended Consolidated Class Action Complaint, April 30, 2008
- Order Denying Defendants' Motion to Dismiss and Denying Motion to Strike, December 3, 2008

Analyst Reports

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| • Center for Financial Research and Analysis | February 7, 2007 |
| • Bear Stearns | February 8, 2007 |
| • Center for Financial Research and Analysis | February 8, 2007 |
| • Fox-Pitt, Kelton | February 8, 2007 |
| • Friedman, Billings, Ramsey & Co., Inc. [4 pages] | February 8, 2007 |
| • Friedman, Billings, Ramsey & Co., Inc. [9 pages] | February 8, 2007 |
| • Jefferies & Company, Inc. | February 8, 2007 |
| • Merrill Lynch & Co., Inc. | February 8, 2007 |
| • Piper Jaffray & Co. | February 8, 2007 |
| • Roth Capital Partners, LLC | February 8, 2007 |
| • Roth Capital Partners, LLC | February 9, 2007 |
| • Center for Financial Research and Analysis | February 20, 2007 |
| • Center for Financial Research and Analysis | February 21, 2007 |
| • Jefferies & Company, Inc. | February 22, 2007 |
| • Merrill Lynch & Co., Inc. | February 22, 2007 |
| • Jefferies & Company, Inc. | February 27, 2007 |
| • Bear Stearns | March 1, 2007 |
| • Center for Financial Research and Analysis | March 2, 2007 |
| • Bear, Stearns & Co. Inc. | March 5, 2007 |
| • Center for Financial Research and Analysis [Biggest Concerns List] | March 5, 2007 |
| • Center for Financial Research and Analysis [Biggest Concerns Performance Update] | March 5, 2007 |
| • Friedman, Billings, Ramsey & Co., Inc. | March 5, 2007 |

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| • Jefferies & Company, Inc. | March 5, 2007 |
| • J.P. Morgan Securities Inc. | March 5, 2007 |
| • Merrill Lynch & Co., Inc. ["It can still get worse..."] | March 5, 2007 |
| • Merrill Lynch & Co., Inc. ["New Century woes a major headache..."] | March 5, 2007 |
| • Morgan Stanley | March 5, 2007 |
| • UBS Securities LLC | March 5, 2007 |
| • Center for Financial Research and Analysis | March 9, 2007 |
| • Fox-Pitt, Kelton | March 9, 2007 |
| • Friedman, Billings, Ramsey & Co., Inc. | March 9, 2007 |
| • Jefferies & Company, Inc. | March 9, 2007 |
| • Merrill Lynch & Co., Inc. | March 9, 2007 |
| • Piper Jaffray & Co. [Morning Meeting Summary] | March 9, 2007 |
| • Piper Jaffray & Co. [Company Note] | March 9, 2007 |
| • Piper Jaffray & Co. | March 12, 2007 |
| • Center for Financial Research and Analysis | March 19, 2007 |
| • Merrill Lynch & Co., Inc. | March 27, 2007 |
| • Jefferies & Company, Inc. | March 28, 2007 |
| • Center for Financial Research and Analysis | April 2, 2007 |
| • Center for Financial Research and Analysis | April 3, 2007 |
| • Friedman, Billings, Ramsey & Co., Inc. | April 3, 2007 |
| • Merrill Lynch & Co., Inc. | April 10, 2007 |
| • Jefferies & Company, Inc. | May 1, 2007 |
| • Roth Capital Partners, LLC | May 7, 2007 |

Public Press

- Public Press from Factiva from February 6, 2007 through March 20, 2007, and from May 24, 2007 through May 31, 2007, based on the search term "New Century Financial Corp."

SEC Filings

- New Century Financial Corp. Form 12b-25: Notification of Late Filing for the Period Ended December 31, 2006, filed on March 2, 2007
- New Century Financial Corp. Schedule 13D/A, Amendment to Schedule 13D, filed on March 8, 2007

- New Century Financial Corp. Form 8-K filed on February 7, 2007
- New Century Financial Corp. Form 8-K filed on March 8, 2007
- New Century Financial Corp. Form 8-K filed on March 12, 2007
- New Century Financial Corp. Form 8-K filed on March 13, 2007
- New Century Financial Corp. Form 8-K filed on May 24, 2007

Academic Literature

- Foster, George, *Financial Statement Analysis*, 2nd Ed., Prentice Hall, 1986
- Kothari, S. P., "Capital Markets Research in Accounting," *Journal of Accounting and Economics*, Vol. 31, 2001, pp. 105–231
- Lang, Mark H., and Russell J. Lundholm, "Corporate Disclosure Policy and Analyst Behavior," *The Accounting Review*, Vol. 71, No. 4, October 1996, pp. 467–92
- Schipper, Katherine, "Commentary: Katherine Schipper on Analyst Forecasts," *Accounting Horizons*, December 1991, pp. 105–21

Miscellaneous

- New Century Press Release, February 7, 2007
- www.haloscan.com/comments/calculatedrisk/4232822836438007318/, March 2, 2007, 6:23 PM
- Federal Reserve Chairman Ben S. Bernanke's Speech at the Federal Reserve Bank of Chicago's 43rd Annual Conference on Bank Structure and Competition, Chicago, IL, May 17, 2007
- U.S. Census Bureau – Manufacturing, Mining, and Construction Statistics – New Residential Construction: Building Permits (<http://www.census.gov/const/www/newresconstindex.html> and <http://www.census.gov/const/www/C40/table1.html>) and Housing Starts (<http://www.census.gov/const/startsan.pdf>)
- *The 2009 Mortgage Market Statistical Annual – Volume I: The Primary Market*, Inside Mortgage Finance Publications, Inc., 2009
- Mortgage Bankers Association – National Delinquency Survey, <http://www.mbaa.org/files/Research/NDSFactSheet.pdf>
- Federal Home Loan Mortgage Corporation
- Office of Federal Housing Enterprise Oversight
- Standard & Poor's

All Other Materials Cited in This Declaration